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NASA Procedural Requirements

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Subject: Journal Voucher Preparation and Approval and Intragovernmental Transactions

Responsible Office: Office of the Chief Financial Officer[| TOC](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [AppendixA](#) | [ALL](#) |

Appendix A. Definitions

A.1. **Bureau of Public Debt (BPD)**. A Treasury bureau that is responsible for accounting and reporting the debt of the Federal government.

A.2. **Business Event Type Code (BETC)**. An eight character code that indicates the type of activity being reported (borrowing, repayment, offsetting collection, receipt, disbursement, etc.) It is used in combination with the Treasury account symbol (TAS) to determine the transaction effect on the Fund Balance with Treasury.

A.3. **Business Partner Network (BPN) Number**. A unique business location identifier, used as a single source for Federal vendor data, which provides a search mechanism into several key data bases across Federal agencies.

A.4. **Business Rules**. A standard set of regulations that provide Federal entities official guidance with recording and reconciling fiduciary transactions and intragovernmental exchange activity. This is an effort to standardize the business practice across the Federal government.

A.5. **Buy/Sell**. Intragovernmental exchange transactions related to goods and services rendered, accounts receivable/payable and other liabilities, advances, prepayments from/to, and deferred credits.

A.6. **Closing Package**. A methodology designed to link agencies' comparative, audited consolidated, department-level financial statements to the Financial Report of the US Government (FR). It consists of each agency's reclassified line items and amounts reported in the financial statements. It is the data submitted by each verifying and non-verifying agency for inclusion in the FR.

A.7. **Duplicate Partner Code Identifier (DPCI)**. A single-digit code applied to a reporting trading partner agency sharing a 2-digit agency code with another agency (i.e. Pension Benefit Guaranty Corporation, Farm Credit System Insurance Corporation, and the Smithsonian Institute).

A.8. **Exchange**. Activity arising when a Federal entity provides goods and services to the public or to another Federal entity for a price. Exchange activities include services provided and those related to reimbursable agreements, cost of products sold, transfers, and appropriations used.

A.9. **Federal Employee Compensation Act (FECA)**. Provides compensation benefits to Federal employees for work-related injuries or illnesses and to their surviving dependents, if a work-related injury or illness results in the employee's death. The FECA is administered by the Department of Labor, Office of Workers' Compensation Programs (OWCP).

A.10. **Federal Financing Bank (FFB)**. A government corporation, created by Congress in 1973, under the general supervision of the Secretary of the Treasury. The FFB was established to centralize and reduce the cost of Federal borrowing, as well as Federally-assisted borrowing from the public.

A.11. **Federal/Non-Federal Indicator**. The USSGL account attribute that indicates the type of entity involved in transactions with the reporting entity [that is, other Federal entities (F) or Non-Federal entities, such as private or local/State/tribal/foreign governments (N)].

A.12. **Fiduciary.** These intragovernmental transactions consist of Bureau of the Public Debt investments and borrowings; Federal Financing Bank borrowings; Department of Labor Federal Employee Compensation Act transactions; and Office of Personnel Management employee benefit transactions.

A.13. **Financial Management Service (FMS).** FMS is a Treasury bureau that provides central payment services to Federal agencies, operates the Federal government's collections and deposit systems, provides government-wide accounting and reporting services, and manages the collection of delinquent debt owed to the government.

A.14. **Financial Report of the U.S. Government (FR).** Provides summary information on Federal government operations and financial positions on an accrual basis.

A.15. **Government Account Series (GAS) Securities.** Refers to all types of securities issued to or by government accounts and trust funds.

A.16. **Government Accountability Office (GAO).** The audit, evaluation, and investigative arm of Congress charged with examining matters relating to the receipt and payment of public funds.

A.17. **Interdepartmental Balance.** This USSGL account balance results from a transaction between trading partners, included in the FR, that are not in the same department.

A.18. **Intradepartmental Balance.** This USSGL account balance results from a transaction between trading partners in the same department. The balances are reflected in transactions between NASA Centers.

A.19. **Intragovernmental Activity/Balances.** Revenue/expense transactions, asset/liability transactions, and transfers resulting from business activities conducted by Federal entities. These transactions and/or balances result from business activities conducted by two different Federal government entities.

A.20. **Intragovernmental Agreement.** An official request for goods or services from another Federal agency; used interchangeably with intragovernmental order in this document.

A.21. **Intragovernmental Dispute Resolution Committee.** A committee that renders decisions on intragovernmental disputes that have gone through a joint dispute resolution process by the trading partners and remain unresolved. The Committee may refer the dispute to the Accounting and Auditing Policy Committee (AAPC).

A.22. **Intragovernmental Fiduciary Confirmation System (IFCS).** An internet-based application for confirming and reconciling fiduciary balances (quarterly and year-end). Federal agencies and departments that engage in fiduciary intragovernmental transactions utilize IFCS as the official confirmation system. Agencies and departments must use the IFCS to confirm and reconcile activity and balances activity for investments, borrowings, FECA transactions, and employee benefits transactions.

A.23. **Intra-Governmental Payment and Collection (IPAC) System.** IPAC is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data, from one FPA to another.

A.24. **Intragovernmental Reporting and Analysis System (IRAS).** An internal database in FMS used to conduct in-depth analysis and to synthesize/provide quarterly and year-end Closing Package reporting, as well as IFCS reporting, of all intragovernmental transactions to Federal entities.

A.25. **Non-Exchange.** Refers to revenue arising primarily from the exercise of the government's power to demand payments from the public (i.e. taxes, duties, fines, and penalties). This also includes donations.

A.26. **Non-Fiduciary.** Consist of intragovernmental buy/sell (exchange) transactions, transfers, and non-Treasury investment transactions.

A.27. **Out-Of-Balance Condition.** The net difference between the reporting agency's activity and its trading partner's activity for a particular reciprocal category.

A.28. **Performance Measures.** A method to measure agency reporting performance each fiscal year for Closing Package, and intragovernmental activity and balances (for verifying reporting agencies only).

A.29. **Providing Agency (Seller).** The Federal agency (includes bureaus, departments and/or programs within agencies) that provides services, products, goods, transfer funds, investments, debt and/or incurring the reimbursable costs. The providing agency is considered as the seller for exchange transactions and the transferring out entity when appropriations are transferred.

A.30. **Receiving Agency (Buyer).** The Federal agency (includes bureaus, departments and/or programs within agencies) that receives services, products, goods, transfer funds, purchasing investments and/or borrowing from Treasury (or other agency). The receiving agency is the purchaser for exchange transactions and the transferring in entity when appropriations are transferred.

A.31. **Reciprocal Category (RC).** Pairings of related USSGL accounts that should be used by providing and

receiving agencies to reconcile like intragovernmental activity/ balances. It is also a pair of Closing Package financial statement Federal line items that will be used to perform eliminations at the government-wide level.

A.32. Reporting Agency (RA). A Federal entity required to report intragovernmental amounts against its trading partner for a reciprocal category.

A.33. Service Provider. An agency, private sector, or public reimbursable source that is performing, or will perform, a commercial activity.

A.34. Trading Partner (TP). An agency, department, bureau, or other Federal entity that is the party to intragovernmental transactions with another Federal agency.

A.35. Trading Partner Agreement (TPA). A formal agreement between Federal Program Agencies engaged in buyer-seller business relationships, documenting the data required in the IPAC and the reconciliation process.

A.36. Trading Partner Code. The USSGL account attribute used to identify the trading partner agency. The trading partner code appears as the first two numbers in the ALC and TAS on accounting transactions to identify the agency performing the business transaction (e.g. 80-00-0087 and 80F3200).

A.37. Treasury Account Symbol (TAS). The receipt, expenditure, appropriation, and other fund account symbols and titles, as assigned by Treasury.

A.38. Treasury Account Symbol/ Business Event Type Code (TAS/BETC). The combination of TAS/BETC must be used to identify transactions and classify them properly to determine the effect on the Fund Balance with Treasury.

A.39. U.S. Standard General Ledger (USSGL). The USSGL provides a uniform Chart of Accounts and technical guidance for use in standardizing Federal agency accounting.

A.40. USSGL Account Attribute. A data element that assists in identifying the purpose, type, and reporting requirement of the transaction being recorded (Trading Partner Code and Federal/Non-Federal Indicator).

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